

FYE 2009 Review - Annual Financial Report

School District: Hopkins County
 Audit Firm Name: Alford, Nance & Jones LLP
 Date: 2/1/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	12,767,985.43	12,771,659.57	-3,674.14	12,771,660.00	-0.43	
Revenue (State) - 3900 (On-Behalf Payments)	5,624,666.84	9,206,259.84	-3,581,593.00	0.00	9,206,259.84	Refer Pg 36 #19 Financial Audit Report On Behalf payments
Revenue (State) - 3XXX (Not 3900)	31,364,861.79	31,364,861.79	0.00	40,571,122.00	-9,206,260.21	
Revenue (Federal) - 4XXX	77,279.13	77,279.13	0.00	77,279.00	0.13	
Total Revenues	49,834,793.19	53,420,060.33	-3,585,267.14	53,420,061.00	-0.67	
Expenditures-Not including Transfers Out or On Behalf	42,430,517.25	42,175,382.50	255,134.75	51,811,680.00	-9,636,297.50	Refer Pg 36 #19 Financial Audit Report On Behalf payments
Expenditures-On Behalf	5,624,666.84	9,206,259.84	-3,581,593.00	0.00	9,206,259.84	
Total Expenditures	48,055,184.09	51,381,642.34	-3,326,458.25	51,811,680.00	-430,037.66	Difference is not readily identifiable Refer Pg 12 Financial Audit Report
Excess (Deficiency) of Revenues Over Expenditures	1,779,609.10	2,038,417.99	-258,808.89	1,608,381.00	430,036.99	
Other Financing Sources - Not Transfers In	21,725.84	18,051.70	3,674.14	469,766.00	-451,714.30	Refer Pg 12 Financial Audit Report
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	345,052.00	345,052.00	0.00	366,729.00	-21,677.00	Refer Pg 12 Financial Audit Report
Total Other Financing Sources, Uses and Transfers	-323,326.16	-327,000.30	3,674.14	103,037.00	-430,037.30	
Net Change in Fund Balance	1,456,282.94	1,711,417.69	-255,134.75	1,711,418.00	-0.31	
Beginning Fund Balance - July 1	6,800,468.51	6,800,468.51	0.00	6,800,469.00	-0.49	
Ending Balance - June 30	8,256,751.45	8,511,886.20	-255,134.75	8,511,887.00	-0.80	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	5,624,666.84	9,206,259.84	-3,581,593.00	9,206,260.00	-0.16	Refer Pg 36 #19 Financial Audit Report On Behalf payments
On-Behalf Expenditures by Fund	5,624,666.84	9,206,259.84	-3,581,593.00	0.00	9,206,259.84	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	6,338.61	6,338.61	0.00	6,339.00	-0.39	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	25,697.97	25,697.97	0.00	0.00	25,697.97	Refer Pg 36 Financial Audit Report, amount is On Behalf pmt for CKEC Technology
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	2,391,621.46	2,413,298.71	-21,677.25	2,417,319.00	-4,020.29	Difference is not readily identifiable Refer Pg 12 Financial Audit Report
Revenue (Federal) – 4XXX	4,495,609.81	4,473,932.56	21,677.25	4,473,932.00	0.56	
Total Revenues	6,919,267.85	6,919,267.85	0.00	6,897,590.00	21,677.85	Difference is not readily identifiable Refer Pg 12 Financial Audit Report
Expenditures-Not including Transfers Out and not 0280	7,056,237.78	7,056,237.78	0.00	7,056,238.00	-0.22	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	7,056,237.78	7,056,237.78	0.00	7,056,238.00	-0.22	
Excess (Deficiency) of Revenues Over Expenditures	-136,969.93	-136,969.93	0.00	-158,648.00	21,678.07	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	137,042.00	137,042.00	0.00	158,719.00	-21,677.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	137,042.00	137,042.00	0.00	158,719.00	-21,677.00	
Net Change in Fund Balance	72.07	72.07	0.00	71.00	1.07	
Beginning Fund Balance - July 1	0.00	0.00	0.00	573,346.00	-573,346.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	72.07	72.07	0.00	573,417.00	-573,344.93	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	25,697.97	25,697.97	0.00	25,698.00	-0.03	Refer Pg 36 #19 Financial Audit Report On Behalf payments
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	25,698.00	-25,698.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	8,881.35	8,881.35	0.00	8,881.00	0.35	
Revenue (State) – 3XXX	637,400.00	637,400.00	0.00	637,400.00	0.00	
Total Revenues	646,281.35	646,281.35	0.00	646,281.00	0.35	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	646,281.35	646,281.35	0.00	646,281.00	0.35	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	554,792.01	554,792.01	0.00	554,792.00	0.01	
Total Other Financing Sources, Uses and Transfers	-554,792.01	-554,792.01	0.00	-554,792.00	-0.01	
Net Change in Fund Balance	91,489.34	91,489.34	0.00	91,489.00	0.34	
Beginning Fund Balance - July 1	365,050.23	365,050.23	0.00	450,496.00	-85,445.77	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	456,539.57	456,539.57	0.00	541,985.00	-85,445.43	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	1,117,706.36	1,117,706.36	0.00	1,117,706.00	0.36	
Revenue (State) – 3XXX	1,157,914.00	1,157,914.00	0.00	1,157,914.00	0.00	
Total Revenues	2,275,620.36	2,275,620.36	0.00	2,275,620.00	0.36	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	2,275,620.36	2,275,620.36	0.00	2,275,620.00	0.36	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	2,275,620.36	2,275,620.36	0.00	2,275,620.00	0.36	
Total Other Financing Sources, Uses and Transfers	-2,275,620.36	-2,275,620.36	0.00	-2,275,620.00	-0.36	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	12,816.23	12,816.23	0.00	12,816.00	0.23	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	12,816.23	12,816.23	0.00	12,816.00	0.23	
Expenditures-Not including Transfers Out	2,593,976.02	2,716,005.72	-122,029.70	2,636,474.00	79,531.72	Refer Pg 12 Financial Audit Report, Difference is due to Discount on bonds issued in amount of \$79,532 was included in expenditures in AFR and Other Financing USEs - Not Transfers Out in Financial Audit Report
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,593,976.02	2,716,005.72	-122,029.70	2,636,474.00	79,531.72	
Excess (Deficiency) of Revenues Over Expenditures	-2,581,159.79	-2,703,189.49	122,029.70	-2,623,658.00	-79,531.49	
Other Financing Sources - Not Transfers In - Not 52XX	5,027,970.30	5,150,000.00	-122,029.70	5,150,000.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	530,000.00	530,000.00	0.00	530,000.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	79,532.00	-79,532.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	5,557,970.30	5,680,000.00	-122,029.70	5,600,468.00	79,532.00	
Net Change in Fund Balance	2,976,810.51	2,976,810.51	0.00	2,976,810.00	0.51	
Beginning Fund Balance - July 1	0.00	0.00	0.00	819,800.00	-819,800.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	2,976,810.51	2,976,810.51	0.00	3,796,610.00	-819,799.49	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	13,083.96	-13,083.96	13,084.00	-0.04	
Revenue State (3XXX)	0.00	0.00	0.00	1,423,305.00	-1,423,305.00	Refer Pg 41 Financial Audit Report, difference is not readily identifiable
Total Revenues	0.00	13,083.96	-13,083.96	1,436,389.00	-1,423,305.04	
Expenditures - Not Including Transfers Out	2,508,422.37	6,632,929.98	-4,124,507.61	6,591,985.00	40,944.98	Difference is Payment of call premium of 25,850 and Discount on Bonds issues 15, 095 being reported on Pg 41 of Financial Audit Report in Other Financing sources and not Expenditure
Total Expenditures	2,508,422.37	6,632,929.98	-4,124,507.61	6,591,985.00	40,944.98	
Excess (Deficiency) of Revenues Over Expenditures	-2,508,422.37	-6,619,846.02	4,111,423.65	-5,155,596.00	-1,464,250.02	
Other Financing Sources - Not Transfers In	0.00	2,705,000.00	-2,705,000.00	2,705,000.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	2,508,422.37	2,508,422.37	0.00	2,508,422.00	0.37	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	40,945.00	-40,945.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	2,508,422.37	5,213,422.37	-2,705,000.00	5,172,477.00	40,945.37	
Net Change in Fund Balance	0.00	-1,406,423.65	1,406,423.65	16,881.00	-1,423,304.65	
Beginning Fund Balance - July 1	288,617.44	288,617.44	0.00	288,617.00	0.44	
Ending Balance - June 30	288,617.44	-1,117,806.21	1,406,423.65	305,498.00	-1,423,304.21	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	288,617.44	288,617.44	0.00	0.00	288,617.44	Program error, amount should be zero, amount pulling in Debt Service amount Fund 400
Ending Balance - June 30	288,617.44	288,617.44	0.00	0.00	288,617.44	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	59,688,778.98	63,287,130.08	-3,598,351.10	64,688,757.00	-1,401,626.92	Refer to difference in Governmental Funds
Total Expenditures - Governmental Funds	60,213,820.26	67,786,815.82	-7,572,995.56	68,096,377.00	-309,561.18	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-525,041.28	-4,499,685.74	3,974,644.46	-3,407,620.00	-1,092,065.74	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	5,049,696.14	7,873,051.70	-2,823,355.56	8,204,289.00	-331,237.30	
Net Change in Fund Balance - Governmental Funds	4,524,654.86	3,373,365.96	1,151,288.90	4,796,669.00	-1,423,303.04	
Beginning Fund Balance - July 1 - Governmental Funds	7,742,753.62	7,742,753.62	0.00	8,932,728.00	-1,189,974.38	
Ending Fund Balance - June 30 - Governmental Funds	12,267,408.48	11,116,119.58	1,151,288.90	13,729,397.00	-2,613,277.42	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	1,065,217.06	1,073,106.78	-7,889.72	1,045,666.00	27,440.78	Refer Pg 14 Financial Audit Report
Total Operating Revenues	1,065,217.06	1,073,106.78	-7,889.72	1,045,666.00	27,440.78	
Expenditures-Not including Transfers Out or On-behalf	2,902,354.72	3,063,851.20	-161,496.48	3,603,174.00	-539,322.80	
Expenditures-On Behalf	531,743.71	539,138.71	-7,395.00	0.00	539,138.71	
Expenditures - Depreciation Only (Fund 81)	0.00	66,379.66	-66,379.66	66,379.00	0.66	
Total Operating Expenses	3,434,098.43	3,669,369.57	-235,271.14	3,669,553.00	-183.43	
Operating Income (Loss)	-2,368,881.37	-2,596,262.79	227,381.42	-2,623,887.00	27,624.21	
Non-Operating Revenue - Interest Income Only (Local) - 1510	7,448.73	7,448.73	0.00	7,449.00	-0.27	
Revenue (State) – 3XXX	35,563.00	35,563.00	0.00	35,563.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	531,743.71	539,138.71	-7,395.00	539,139.00	-0.29	
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,625,905.00	1,809,836.56	-183,931.56	1,809,837.00	-0.44	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	33,676.00	-33,676.00	Difference of 33,676 is Insurance Proceeds not included in AFR
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	2,200,660.44	2,391,987.00	-191,326.56	2,425,664.00	-33,677.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-168,220.93	-204,275.79	36,054.86	-198,223.00	-6,052.79	
Beginning Net Assets - July 1	740,948.03	740,948.03	0.00	1,022,900.00	-281,951.97	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	572,727.10	536,672.24	36,054.86	824,677.00	-288,004.76	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Day Care Operations - Fund 52					
Operating Revenue - Not Interest Income (Local) - 1XXX	116,565.00	116,565.00	0.00	116,566.00	-1.00
Total Operating Revenues	116,565.00	116,565.00	0.00	116,566.00	-1.00
Expenditures-Not including Transfers Out	204,413.73	204,413.73	0.00	204,413.00	0.73
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	204,413.73	204,413.73	0.00	204,413.00	0.73
Operating Income (Loss)	-87,848.73	-87,848.73	0.00	-87,847.00	-1.73
Revenue - Interest Income Only (Local) - 1510	404.04	675.96	-271.92	676.00	-0.04
Revenue (State) - 3XXX	28,800.25	28,800.25	0.00	28,800.00	0.25
Revenue (State) - 3900 (On-Behalf Payments)	62,814.17	62,814.17	0.00	62,814.00	0.17
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	92,018.46	92,290.38	-271.92	92,290.00	0.38
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	4,169.73	4,441.65	-271.92	4,443.00	-1.35
Beginning Net Assets - July 1	48,864.15	48,864.15	0.00	48,864.00	0.15
Ending Net Assets - June 30	53,033.88	53,305.80	-271.92	53,307.00	-1.20

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	1,181,782.06	1,189,671.78	-7,889.72	1,162,232.00	27,439.78	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	3,638,512.16	3,873,783.30	-235,271.14	3,873,966.00	-182.70	
Operating Income (Loss) - Proprietary Funds	-2,456,730.10	-2,684,111.52	227,381.42	-2,711,734.00	27,622.48	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	2,292,678.90	2,484,277.38	-191,598.48	2,517,954.00	-33,676.62	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-164,051.20	-199,834.14	35,782.94	-193,780.00	-6,054.14	
Net Assets, July 1, 2008 - Proprietary Funds	789,812.18	789,812.18	0.00	1,071,764.00	-281,951.82	
Net Assets, June 30, 2009 - Proprietary Funds	625,760.98	589,978.04	35,782.94	877,984.00	-288,005.96	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	531,743.71	539,138.71	-7,395.00	539,139.00	-0.29	Refer to Pg 36 Note 19 Financial Audit Report
Fund 51 - On-Behalf Expenditures	531,743.71	539,138.71	-7,395.00	539,139.00	-0.29	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	1,192.71	2,408,391.77	-2,407,199.06	2,399,346.00	9,045.77	Refer Pg 26 #6 Financial Audit Report
Depreciation Expense - Fund 81	0.00	66,379.66	-66,379.66	66,379.00	0.66	Refer Pg 26 #6 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	6,244,922.69	9,833,910.69	-3,588,988.00	9,808,212.73	25,697.96	Refer to KDE Website for On Behalf Payment
On-Behalf Payments (Audit)	0.00	0.00	0.00	601,953.00	-601,953.00	Incorrect total amount, it should be 9,833,911 as reported in Financial Audit Report Pg 36
On-Behalf Payments (Audit - KDE Web)	-6,244,922.69	-9,833,910.69	3,588,988.00	-9,206,259.73	-627,650.96	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	1,192.71	2,408,391.77	-2,407,199.06	0.00	2,408,391.77	
Change Total assets	-1,192.71	-2,408,391.77	2,407,199.06	0.00	-2,408,391.77	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,192.71	-2,408,391.77	2,407,199.06	0.00	-2,408,391.77	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	0.00	66,379.66	-66,379.66	0.00	66,379.66	
Change Total assets	0.00	-66,379.66	66,379.66	0.00	-66,379.66	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-66,379.66	66,379.66	0.00	-66,379.66	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	See Above
Total Deductions - Fixed Assets	1,192.71	2,474,771.43	-2,473,578.72	0.00	2,474,771.43	
Change in Total Fixed Assets	-1,192.71	-2,474,771.43	2,473,578.72	0.00	-2,474,771.43	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-1,192.71	-2,474,771.43	2,473,578.72	0.00	-2,474,771.43	